

Dublin School for Japanese Children
Abridged Unaudited Financial Statements
(A Company Limited by Guarantee, not having share capital)
for the financial year ended 31 March 2025

Dublin School for Japanese Children

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Dublin School for Japanese Children TRUSTEES' AND OTHER INFORMATION

Trustees	Takuya Nagata (Appointed 31 March 2025) Satoru Okajima (Appointed 31 March 2025) Hitomi Shiroshita (Appointed 31 March 2025) Tomoyuki Ishida (Resigned 31 March 2025) Eiji Nanasawa (Resigned 31 March 2025) Soshi Hashimoto (Resigned 31 March 2025)
Company Secretary	Christopher Greene (Appointed 31 March 2025) Akemi Ward (Resigned 31 March 2025)
Charity Number	21503
Charities Regulatory Authority Number	20201146
Company Registration Number	554794
Registered Office and Principal Address	16 The Terrace Carrickmines Manor Dublin 18 D18NH68 Ireland
Accountants	CSI Chartered Accountants Limited T/A CSI Chartered Accountants 10 Clanwilliam Square Grand Canal Quay Dublin 2 D02N884 Ireland
Principal Bankers	AIB 1 Lower Baggot Street Dublin 2 D02X342 Ireland

Dublin School for Japanese Children TRUSTEES' RESPONSIBILITIES STATEMENT

for the financial year ended 31 March 2025

The trustees, who are also directors of Dublin School for Japanese Children for the purposes of company law, are responsible for preparing the Trustees' Annual Report and Financial Statements in accordance with the Companies Act 2014 and applicable regulations.

Irish company law requires the trustees as the directors to prepare financial statements for each financial year. Under the law the trustees have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the net income or expenditure of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and net income or expenditure of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and the Trustees' Annual Report comply with Companies Act 2014. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 14 February 2026 and signed on its behalf by:

Takuya Nagata
Trustee

Satoru Okajima
Trustee

Dublin School for Japanese Children

ABRIDGED BALANCE SHEET

as at 31 March 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	8,121	9,533
		<u> </u>	<u> </u>
Current Assets	7		
Debtors		20,807	19,526
Cash at bank and in hand		65,410	52,374
		<u> </u>	<u> </u>
		86,217	71,900
		<u> </u>	<u> </u>
Creditors: Amounts falling due within one year	8	(12,630)	(11,202)
		<u> </u>	<u> </u>
Net Current Assets		73,587	60,698
		<u> </u>	<u> </u>
Total Assets less Current Liabilities		81,708	70,231
		<u> </u>	<u> </u>
Funds			
General fund (unrestricted)		81,708	70,231
		<u> </u>	<u> </u>
Total funds	10	81,708	70,231
		<u> </u>	<u> </u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We, as Trustees' of Dublin School for Japanese Children, state that -

(a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,

(b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied,

(c) the members of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(d) we acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its surplus or deficit for such a financial year and to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company.

(e) the company has relied on the specified exemption contained in section 352 Companies Act 2014. The company has done so on the grounds that it is entitled to the benefit of that exemption as a small company and confirm that the abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014 and the small companies' regime.

Approved by the Board of Trustees on 14 February 2026 and signed on its behalf by:

Takuya Nagata
Trustee

Satoru Okajima
Trustee

Dublin School for Japanese Children

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

1. GENERAL INFORMATION

Dublin School for Japanese Children is a company limited by guarantee incorporated in Ireland. The registered office of the company is 16 The Terrace, Carrickmines Manor, Dublin 18, D18NH68, Ireland which is also the principal place of business of the company. The financial statements have been presented in Euro (€) which is also the functional currency of the company. The principal activity of the charitable company is to advance education by establishing and operating kindergarten, elementary schools and teaching establishments in order to provide teaching, education and learning methods, where children of Japanese expatriates may obtain education of the highest scholastic standards.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102 and with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014. They comply with the financial reporting standards of the Accounting Standards Board, as promulgated by Chartered Accountants Ireland. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charitable company's financial statements.

Statement of compliance

The financial statements of the company have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting

The following are the categories of funds maintained:

Unrestricted funds

Unrestricted funds represent amounts which are expendable at the discretion of the trustees in furtherance of the objectives of the trust and which have not been designated for other purposes. Such funds may be held in order to finance working capital or capital expenditure.

Incoming Resources

Voluntary income or capital is included in the Statement of Financial Activities when the company is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the company has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

Resources Expended

All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	33.33% Straight line
Motor vehicles	20.00% Straight line

Dublin School for Japanese Children

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

Taxation and deferred taxation

No charge to current or deferred taxation arises as the company has been granted charitable status under the Taxes Consolidation Act 1997. The company is registered under the registration number CHY 21503.

Irrecoverable valued added tax is expensed as incurred.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Statement of Financial Activities.

3. SIGNIFICANT ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenditure.

Judgements and estimates are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The trustees make estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next financial year are minimal.

4. GOING CONCERN

Management have prepared budgets for the next financial year which demonstrate that there is no material uncertainty regarding the trusts ability to meet its liabilities as they fall due, and to continue as a going concern. On this basis the trustees consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the trust were unable to continue as a going concern.

5. EMPLOYEES AND REMUNERATION

Number of employees

The average number of persons employed (including executive trustees) during the financial year was as follows:

	2025 Number	2024 Number
Management and directors	4	4
Teachers	12	14
	<u>16</u>	<u>18</u>
The staff costs comprise:	2025 €	2024 €
Wages and salaries	71,944	72,049
Social security costs	9,999	10,530
	<u>81,943</u>	<u>82,579</u>

Dublin School for Japanese Children

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

6. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost			
At 1 April 2024	-	11,000	11,000
Additions	788	-	788
	<u>788</u>	<u>11,000</u>	<u>11,788</u>
At 31 March 2025	788	11,000	11,788
Depreciation			
At 1 April 2024	-	1,467	1,467
Charge for the financial year	-	2,200	2,200
	<u>-</u>	<u>3,667</u>	<u>3,667</u>
At 31 March 2025	-	3,667	3,667
Net book value			
At 31 March 2025	<u>788</u>	<u>7,333</u>	<u>8,121</u>
At 31 March 2024	<u>-</u>	<u>9,533</u>	<u>9,533</u>

7. DEBTORS

	2025 €	2024 €
Other debtors	-	4,051
Prepayments	3,897	2,258
Accrued Income	16,910	13,217
	<u>20,807</u>	<u>19,526</u>

8. CREDITORS

	2025 €	2024 €
Amounts falling due within one year		
Taxation and social security costs	3,438	2,245
Other creditors	-	4,904
Accruals	9,192	4,053
	<u>12,630</u>	<u>11,202</u>

9. RESERVES

	2025 €	2024 €
At the beginning of the year	70,231	56,270
Surplus for the financial year	11,477	13,961
	<u>81,708</u>	<u>70,231</u>

Dublin School for Japanese Children
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

10. FUNDS

10.1 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 April 2024 €	Income €	Expenditure €	Transfers between funds €	Balance 31 March 2025 €
Unrestricted funds	70,231	167,409	155,932	-	81,708
Total funds	70,231	167,409	155,932	-	81,708

10.2 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets €	Current assets €	Current liabilities €	Total €
Unrestricted general funds	8,121	86,217	(12,630)	81,708
	8,121	86,217	(12,630)	81,708

11. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

12. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Trustees on 14 February 2026.